IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.14 of 2000
Date of decision: 3.11.2006

M/S Ajit Wood Products Rama Mandi ...Petitioner

Versus

The Commissioner of Income-tax, Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the petitioner.
Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 29.6.1998 passed in I.T.A.No.1692(ASR)/1989, in respect of the assessment year 1986-87.

> "Whether the Income Tax Appellate Tribunal was justified in holding two firms namely M/S Krishan Kumar Mittal, Raman and M/S Amrit Supplier, Raman as Benami of M/S Ajit Wood Products, Raman?"

When the case has been called out for hearing, none appears for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of question of law referred.

The reference is thus returned unanswered.

(Adarsh Kumar Goel)
Judge

November 3, 2006 **(Rajesh Bindal)**
Pka **Judge**